

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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SPECIAL SITUATIONS FUND III QP, L.P.; :  
SPECIAL SITUATIONS CAYMAN FUND, L.P.; :  
COLUMBIA PACIFIC OPPORTUNITY FUND, : No. 1:13-cv-01094 (ER)  
L.P.; FIR TREE VALUE MASTER FUND, L.P.; :  
FIR TREE CAPITAL OPPORTUNITY MASTER :  
FUND, L.P.; LAKE UNION CAPITAL FUND :  
L.P.; LAKE UNION CAPITAL TE FUND L.P.; :  
ASHFORD CAPITAL MANAGEMENT, INC.; ZS :  
EDU L.P.; MRMP MANAGERS LLC; WHI :  
GROWTH FUND QP, LP; DOUGLAS N. :  
WOODRUM; ROBERT A. HORNE; HOWARD S. :  
BERL; BRIGHTLIGHT CAPITAL PARTNERS :  
LP; and TORTUS CAPITAL MASTER FUND, LP, :  
:  
Plaintiffs, :  
:  
v. :  
:  
DELOITTE TOUCHE TOHMATSU CPA, LTD.; :  
DELOITTE & TOUCHE LLP; ANTONIO SENA; :  
JUSTIN TANG; YIN JIANPING; RICHARD XUE; :  
MICHAEL SANTOS, JOHN AND JANE DOES 1- :  
10; and ABC CORPS. 1-10, :  
:  
Defendants. :  
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**DECLARATION OF SHEILA SADIGHI**

Sheila Sadighi, pursuant to 28 U.S.C. § 1746, declares as follows:

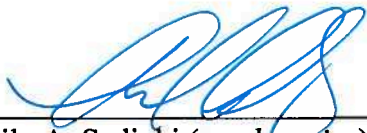
1. I am a partner with the firm Lowenstein Sandler LLP, attorneys for Plaintiffs, and admitted *pro hac vice* before this Court.
2. I submit this declaration in support of Plaintiffs' Motion for Leave to File a Second Amended Complaint.

3. Attached hereto as Exhibit A is a copy of Plaintiffs' proposed Second Amended Complaint and Jury Demand with exhibits.

4. Attached hereto as Exhibit B is a 'blackline', representing a comparison of Plaintiffs' First Amended Complaint and Jury Demand as compared to Plaintiffs' proposed Second Amended Complaint and Jury Demand (both without exhibits).

I declare under penalty of perjury that the foregoing is true and correct.

Dated: August 25, 2014  
Roseland, New Jersey

  
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Sheila A. Sadighi (*pro hac vice*)